

North Carolina Association of Local Health Directors, Inc.
Statement of Activities - Budget vs Actual
July 2024 - June 2025

	Actual	Budget	Amt over Budget	% of Budget
Revenue				
Accreditation Revenue	279,500.00	279,500.00	0.00	100.00%
Grant Revenue	40,030.00	0.00	40,030.00	
Interest/Dividend Income	32,872.76	9,000.00	23,872.76	365.25%
Membership Revenue				
NACCHO Rebate	5,014.97	3,000.00	2,014.97	167.17%
NCALHD Dues	136,656.90	136,657.00	(0.10)	100.00%
Supplemental Dues	75,743.04	0.00	75,743.04	
Total Membership Revenue	\$ 217,414.91	\$ 139,657.00	\$ 77,757.91	155.68%
Total Revenue	\$ 569,817.67	\$ 428,157.00	\$ 141,660.67	133.09%
Expenses				
Accreditation Expense	282,613.74	279,500.00	3,113.74	101.11%
Admin Services	75,000.00	75,000.00	0.00	100.00%
Awards	633.99	700.00	(66.01)	90.57%
Bank Charges	12.00	12.00	0.00	100.00%
Donations	5,000.00	0.00	5,000.00	
Licenses	1,459.00	1,700.00	(241.00)	85.82%
Marketing/Sponsorships	302.20	500.00	(197.80)	60.44%
Meetings/Travel	12,005.31	7,500.00	4,505.31	160.07%
Miscellaneous	0.00	300.00	(300.00)	0.00%
Postage	57.45	0.00	57.45	
Professional Services				
Accounting Fees	1,800.00	1,750.00	50.00	102.86%
Consulting Fees	116,917.80	36,000.00	80,917.80	324.77%
Legal Fees	0.00	10,000.00	(10,000.00)	0.00%
Technology Fees	20,000.00	0.00	20,000.00	
Services	\$ 138,717.80	\$ 47,750.00	\$ 90,967.80	290.51%
Website & Technology	1,808.23	700.00	1,108.23	258.32%
Total Expenses	\$ 517,609.72	\$ 413,662.00	\$ 95,776.53	125.13%
Change in Net Assets	\$ 52,207.95	\$ 14,495.00	\$ 37,712.95	360.18%

North Carolina Association of Local Health Directors, Inc.
Statement of Financial Position
As of June 30, 2025

ASSETS

Bank Accounts

CD-SECU *4185	40,000.00
Checking-SECU *6586	476.18
Checking-TB *1894	156,785.26
Insured Cash Sweep	246,070.43
Money Market-SECU *0321	7,884.22
Money Market-TB *7815	250,580.15
Savings-SECU *1387	44.18

Total Bank Accounts	\$ 701,840.42
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Accounts Receivable	12,514.97
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Prepaid Expenses	3,476.77
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Investment in NCPHI	10,000.00
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TOTAL ASSETS	\$ 727,832.16
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LIABILITIES AND EQUITY

Liabilities

Accounts Payable	65,326.38
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Deferred Revenue	192,325.86
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Total Liabilities	\$ 257,652.24
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Equity

Temporarily Restricted Funds

Accreditation Fund	104,849.81
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Legal Fund	59,886.40
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Total Temporarily Restricted Funds	\$ 164,736.21
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Unrestricted Net Assets	253,235.76
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Change in Net Assets	52,207.95
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Total Equity	\$ 470,179.92
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TOTAL LIABILITIES AND EQUITY	\$ 727,832.16
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North Carolina Association of Local Health Directors, Inc.
Statement of Financial Position
As of July 31, 2025

ASSETS

Bank Accounts

CD-SECU *4185	40,000.00
Checking-SECU *6586	475.22
Checking-TB *1894	110,507.32
Insured Cash Sweep	497,220.21
Money Market-SECU *0321	8,042.63
Money Market-TB *7815	250,599.46
Savings-SECU *1387	44.19

Total Bank Accounts	\$ 906,889.03
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Accounts Receivable	147,867.39
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Prepaid Expenses	2,684.20
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Investment in NCPHI	10,000.00
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TOTAL ASSETS	\$ 1,067,440.62
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LIABILITIES AND EQUITY

Liabilities

Accounts Payable	77,663.27
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Deferred Revenue	124,338.09
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Dues Invoiced for Other Orgs	16,150.00
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Total Liabilities	\$ 218,151.36
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Equity

Temporarily Restricted Funds

Accreditation Fund	104,849.81
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Legal Fund	59,886.40
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Total Temporarily Restricted Funds	\$ 164,736.21
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Unrestricted Net Assets	279,471.11
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Change in Net Assets	405,081.94
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Total Equity	\$ 849,289.26
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TOTAL LIABILITIES AND EQUITY	\$ 1,067,440.62
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North Carolina Association of Local Health Directors, Inc.
Statement of Activities - Budget vs Actual
July 2025

	Actual	Budget	Amt over Budget	% of Budget
Revenue				
Accreditation Revenue	279,500.00	279,500.00	0.00	100.00%
Grant Revenue	6,816.25	50,000.00	(43,183.75)	13.63%
Interest/Dividend Income	1,346.99	30,000.00	(28,653.01)	4.49%
Membership Revenue				
NACCHO Rebate	0.00	3,000.00	(3,000.00)	0.00%
NCALHD Dues	136,656.90	136,657.00	(0.10)	100.00%
Supplemental Dues	0.00	100,000.00	(100,000.00)	0.00%
Total Membership Revenue	\$ 136,656.90	\$ 239,657.00	\$ (103,000.10)	57.02%
Total Revenue	\$ 424,320.14	\$ 599,157.00	\$ (174,836.86)	70.82%
Expenses				
Accreditation Expense	0.00	279,500.00	(279,500.00)	0.00%
Administrative Services	6,250.00	75,000.00	(68,750.00)	8.33%
Awards	0.00	700.00	(700.00)	0.00%
Bank Charges	1.00	12.00	(11.00)	8.33%
Licenses	0.00	1,509.00	(1,509.00)	0.00%
Marketing/Sponsorships	0.00	500.00	(500.00)	0.00%
Meetings/Travel	1,834.08	12,000.00	(10,165.92)	15.28%
Postage	0.00	100.00	(100.00)	0.00%
Professional Services				
Accounting Fees	0.00	2,000.00	(2,000.00)	0.00%
Consulting Fees	3,500.00	142,000.00	(138,500.00)	2.46%
Services	\$ 3,500.00	\$ 144,000.00	\$ (140,500.00)	2.43%
Technology/Website	7,653.12	84,345.00	(76,691.88)	9.07%
Total Expenses	\$ 19,238.20	\$ 597,666.00	\$ (578,427.80)	3.22%
Change in Net Assets	\$ 405,081.94	\$ 1,491.00	\$ 403,590.94	27168.47%